

Hotel, Motel, and Rooming House Transient Occupancy Tax

Tax Payer must file return
Even though no tax is due
to the City.

City of Lenoir City
P.O. Box 445
Lenoir City, TN 37771

This return must be filed by the
20th of the month following
the month for which the tax
due to avoid penalty.

Name of Hotel, Motel, etc. _____

Address _____

Phone No _____

Report for Calendar Month ending _____

Total rooms for rent _____

1. Gross rent for Occupancy of Rooms

\$ _____

2. Deduction for Permanent Residents
of 30 days or more

\$ _____

3. Taxable Rents: Line 1 minus Line 2

\$ _____

4. Tax Due (5% of Line 3)

\$ _____

5. COMPUTATION OF INTEREST AND PENALTY FOR LATE REPORTS

A. Interest @ 8% per Annum

\$ _____

B. Penalty @ 1% per Month
or fraction thereof

\$ _____

C. Total interest and penalty

\$ _____

6. TOTAL TAX PENALTY DUE (ADD LINES 4 AND 5C)

\$ _____

THIS TAX IS DUE BY: _____

MAKE CHECKS OR MONEY ORDER PAYABLE TO: City of Lenoir City

I DECLARE UNDER PENALTY OF PERJURY THAT THIS RETURN (INCLUDING AND
ACCOMPANYING STATEMENTS) HAS BEEN EXAMINED BY ME TO THE BEST OF MY
KNOWLEDGE AND BELIEF, AND IS A TRUE, CORRECT AND COMPLETE RETURN.

Print Name _____ Signature _____

Title of above person _____ Date _____

(Owner, Pres, Partner, or authorized rep.)

OFFICE USE ONLY:

Check No _____

Date Received _____

Receipt No _____

Initials of Clerk _____

1. LEGAL BASIS FOR TAX

Tennessee Code Annotated (TCA) §67-4-1404. Tennessee Constitution, Article XI, Section 9; now, **THEREFORE, BE IT ORDAINED** by the board of Mayor and City Council of the City of Lenoir City, June 25, 2007. The law provides for no exemptions except tenants who have occupied rooms for 30 continuous days or more.

The law does not exempt schools, corporations, fraternal organizations, religious groups, hospitals, local, state, or federal government agencies (including athletic teams of public schools, universities, or colleges), and members of the military, ministers or representatives of foreign governments.

Where a hotel, motel, or rooming house contracts with a company, agency or individual for use of specific number of rooms covering a period of 30 continuous days or more the five percent (5%) occupancy tax will be collected until the rooms have been occupied for over 30 consecutive days, then application can be made to the City of Lenoir City for a refund.

2. NAME, ADDRESS

A form will be forwarded to you by the City of Lenoir City, 10 to 20 days prior to the due date of report. This form should be used in filling your return. If form is lost you should request another one immediately. **DO NOT USE SELF-PREPARED FORM.**

3. RECORDS

Keep in your files at your principal place of business or some other convenient location, duplicate copies of your return. Records and information in support of all revenues and credits should be maintained for a period of at least three years from date of tax return. Such records should be available and open to inspection for the City of Lenoir City or his/her authorized representative.

4. PENALTIES AND INTEREST

Avoid penalties and interest by filing correct returns on time, and by paying correct tax due with return. The law provides for interest at eight percent (8%) per annum and penalty at the rate of one percent (1%) per month for late filing of returns.

Penalties are also imposed by law for the willful failure to collect the tax from your tenants, for failure to pay by tax, for failure to keep records and file returns, and for making false statements.

5. TAX should be shown as a separate item in your bill to your tenant and on your receivable ledger record.